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Counsel for **Dallas County**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE:	§	CASE NO. 09-38264-HDH-13
	§	
LIF ESMAEL MODABBERI,	§	
	§	
	§	CHAPTER 13
	§	
DEBTOR.	§	Pre-hearing: Mar. 18, 2010 @ 8:30 a.m.
	§	Final Hearing: Mar. 18, 2010 @ 2:00 p.m.

DALLAS COUNTY'S OBJECTION TO CONFIRMATION

COMES now **Dallas County**, a secured creditor in the above-referenced case, and files this its Objection to Confirmation of the Debtor's Amended Proposed Chapter 13 Plan of Reorganization ("Objection") and in support hereof would respectfully show this Court as follows:

1. The Debtor herein filed the Voluntary Petition initiating this case under Chapter 13 of the Bankruptcy Code after October 17, 2005, the date of the enactment of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 ("the Act").

2. **Dallas County** ("Taxing Entity") is the holder of a secured claim in the amount of **\$7,110.84** for unpaid **2008 and 2009** ad valorem taxes on the Debtor's real property at 3883 Turtle Creek Boulevard, Bldg. A, Suite 2010, City of Dallas, Dallas County, Texas. This claim is secured by first priority liens on the property pursuant to sections 32.01 and 32.05 of the Texas Property Tax

Code. Interest continues to accrue under Sec. 33.01 of the Texas Property Tax Code as allowed under 11 U.S.C. § 506(b). The Dallas Central Appraisal District has certified the 2009 market value of the Debtor's property to be \$167,720.00.

3. Taxing Entity objects to the proposed treatment of its secured claim in the Plan because the Debtor has failed to provide for payment of the claim as a secured claim through the Office of the Standing Chapter 13 Trustee. Further, as a secured claim, Taxing Entity's claim is required to be paid with interest at the state statutory rate as required under *11 U.S.C. § 1325(a)(5)(B)(ii) and 11 U.S.C. § 511* of the Act. Delinquent ad valorem tax claims are governed by the provisions of the Texas Property Tax Code. *Texas Property Tax Code § 33.01, et seq.*, provides for penalties and interest on delinquent taxes. A delinquent tax accrues interest at a rate of 1% for each month or portion of a month the tax remains unpaid. *Texas Property Tax Code Sec. 33.01(c)*. Debtor has also failed to accurately reflect the value of the collateral securing Taxing Entity's claim.

4. As of the date of the filing of this Objection, the taxes on the subject property remain unpaid. Accordingly, the Debtor's proposed Chapter 13 Plan does not adequately provide this Taxing Entity for its claim and does not comply with the provisions of 11 U.S.C. § 1325 and 11 U.S.C. § 511.

WHEREFORE, PREMISES CONSIDERED, Taxing Entity respectfully requests that this Court deny confirmation of the amended plan as proposed and grant such other and further relief to which it may be entitled both at law and in equity.

DATED March 11, 2010.

Respectfully submitted,

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By: /s/Sherrel K. Knighton
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COUNSEL FOR DALLAS COUNTY

CERTIFICATE OF CONFERENCE

I hereby certify that on March 9, 2010, I sent correspondence to counsel for the Debtor to resolve this matter. A resolution has not been reached. Therefore, a hearing on this matter is necessary.

/s/Sherrel K. Knighton
Sherrel K. Knighton

CERTIFICATE OF SERVICE

I hereby certify that I caused a true and correct copy of the foregoing Objection to Confirmation to be served electronically or via First Class U.S. Mail on March 11, 2010, upon the parties listed on the attached Service List.

/s/Sherrel K. Knighton
Sherrel K. Knighton

SERVICE LIST

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